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കേരള സർക്കാർ  
GOVERNMENT OF KERALA

# കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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Part III

## Kerala State Goods and Services Tax Department

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## NOTIFICATION

[No. 10/2024-State Tax]

No. SGST/6282/2023-PLC1.

*Thiruvananthapuram, 27th December 2024.*

In exercise of the powers conferred by sub-rule (1) of rule 138F of the Kerala Goods and Services Tax Rules, 2017, the Commissioner of State Tax, in consultation with the Chief Commissioner of Central Tax, hereby notifies that the registered person who causes intra-State movement of the goods specified at serial numbers 4 and 5 of the Annexure appended to sub-rule (14) of rule 138,

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

where the consignment value is not less than an amount of rupees ten lakhs, shall before the commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, and a unique number shall be generated, subject to the conditions prescribed under rule 138F of the Kerala Goods and Services Tax Rules, 2017.

2. This notification shall come into force on the 1st day of January, 2025.

Office of the Commissioner of State Tax,  
Thiruvananthapuram.

AJIT PATIL, IAS,  
*Commissioner.*



## NOTIFICATION

[No. 1/2025-State Tax]

No. SGST/6282/2023-PLC1.

8th January 2025.

In exercise of the powers conferred by sub-rule (1) of rule 138F of the Kerala Goods and Services Tax Rules, 2017, the date of implementation of the Notification No. 10/2024-State Tax dated 27-12-2024, issued by the Commissioner of State Tax is hereby kept in abeyance pending notification of a fresh implementation date.

2. This notification shall be deemed to have come into force on the 1st day of January, 2025.

Office of the Commissioner of State Tax,  
Thiruvananthapuram.

AJIT PATIL, IAS,  
*Commissioner.*

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

Commissioner of State Tax, notified implementation of e-way bill for intrastate movement of gold and precious stones with effect from 1st January 2025, as per Notification No. 10/2024 dated 27-12-2024. As the same could not be implemented from the date notified due to technical issues in the online portal for generating e-way bill for the said commodities, the date of implementation of the same is kept in abeyance until notification of fresh implementation date in this regard.

The notification is intended to achieve the above object.

